

# Standard on Professional Development

Approved December 2000

## **International Association of Assessing Officers**

This standard revises and replaces the 1979 *Standard on Certification of Assessing Officers and Valuation Personnel* and the 1989 *Standard on Education and Training for Assessing Officers*.

The assessment standards set forth herein represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers. The objective of these standards is to provide a systematic means by which concerned assessing officers can improve and standardize the operation of their offices. The standards presented here are advisory in nature and the use of, or compliance with, such standards is purely voluntary. If any portion of these standards is found to be in conflict with the *Uniform Standards of Professional Appraisal Practice (USPAP)* or state laws, *USPAP* and state laws shall govern.

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# Standard on Professional Development

## 1. Scope

This standard recommends basic guidelines for the professional development, education, and certification of assessing officers, including appraisers, assessment managers, tax policy administrators, mappers, and assessors; those who provide professional or technical assistance to assessing officers; those who supervise or review the work of assessing officers; and those who seek employment in assessment administration.

This standard contains broad guidelines that are intended to be applicable to the varied governmental structures under which assessment personnel perform their duties. No attempt is made to specify guidelines that would be more or less appropriate where property assessment is a function of national, state or provincial, county, township, or municipal government, where assessors are elected or appointed, or where assessing officers work full- or part-time.

Appendix A describes qualifications and recommended courses for various positions in an assessment office, as well as mandatory and optional continuing education. Educational offerings of the International Association of Assessing Officers (IAAO) may be found at [www.iaao.org](http://www.iaao.org) or in the IAAO's "Guide to Benefits and Services."

## 2. Introduction

Assessing officers require detailed knowledge related to their specific responsibilities in the assessment office. In-service training and continuing education of assessment personnel are essential parts of an effective program of assessment administration. Guidelines recommended in this standard are intended to promote satisfaction of basic requirements to ensure qualified personnel.

### 2.1 Certification Programs

The certification of assessing officers ensures that they possess adequate knowledge of the principles of property appraisal, assessment techniques, property tax laws, and the skills required by their specialties. The benefits of certification programs include the increased self-respect of assessing officers who attain a level of professional competence and increased public confidence in property tax administration that comes with more accurate assessments and appraisals developed in a professional manner by qualified staff.

#### 2.1.1 Government Certification of Assessing Officers

Jurisdictions (local, state, or provincial) often establish certification programs. The jurisdiction may set guidelines for the program or grant authority to an agency or board to set guidelines and implement and administer the program. The jurisdiction should establish and fund education programs supporting certification.

Certification programs can be characterized as mandatory, incentive, and voluntary. A mandatory program requires assessing officers to meet specified standards. An incentive program rewards assessing officers with increased pay or bonuses or specific advancement opportunities for meeting specified standards. A voluntary program offers assessing officers the opportunity to complete requirements without mandate or reward.

Three types of requirements common to governmental certification programs are examination, course or workshop completion, and continuing education. Individuals may be required to pass an examination before assuming a position or within a given period of time thereafter. To attain or maintain their positions or achieve promotions, personnel often must complete a variety of examinations, perhaps given in conjunction with administrators of local civil service or merit systems. Completion of courses and workshops may be required to attain certification or achieve a position. Finally, a specified number of hours of approved continuing education within a specified period of time may be required to retain certification.

#### 2.1.2 Appraiser Licensing and Certification

The Financial Institutions Reform, Recovery and Enforcement Act (FIRREA) established The Appraisal Foundation as an advisory and oversight agency for appraiser licensing and certification. The foundation's Appraiser Qualifications Board (AQB) promulgates Real Property Appraiser Qualification Criteria to guide state appraisal boards in setting standards for appraiser licensing and certification. Assessing officers may find it advantageous to be licensed or certified in this way.

### 2.2 Professional Designations

Locally conferred professional designations exist in conjunction with mandatory, incentive, or voluntary certification systems administered by a state, provincial, or national government. In some cases, a professional designation conferred by a local association partially or fully satisfies mandatory government requirements. In others, pay incentives may be given for attainment of a local designation, although the designation is not required. Often a state or provincial designation may be earned on a purely voluntary basis. International designations, such as those conferred by the IAAO or by other appraisal organizations, are often accepted in lieu of local, state, provincial, or national designations or certification.

Although the IAAO's Professional Designation Program provides a mechanism to unify and standardize the designation process, it must be recognized that IAAO professional designations represent an ultimate professional objective rather than a fundamental certification system applicable to all levels of valuation personnel.

### 3. Recommended Education

Persons entering the assessment profession must have a high school diploma (or the equivalent). A degree from an accredited college or university is desirable. For high-level administrative, managerial, or technical positions, a graduate degree or graduate-level course work is highly desirable. Useful areas of study for assessing officers include mathematics, communications, economics, business administration, engineering, urban or regional planning, political science, real estate, public administration, computer science, statistics, and geography. Background, training, and experience demonstrating analytical skills, as well as oral and written communication skills, should be sought. (See appendix A.)

Professional training in areas more specific to assessment, such as appraisal, financial auditing, personal property valuation, cadastral mapping, and modeling for mass appraisal, can be achieved through organizations, such as the IAAO, the Appraisal Institute, the Appraisal Institute of Canada, the Institute of Revenues Rating and Valuation (IRRV), the Japan Real Estate Institute, the Lincoln Institute of Land Policy, state, provincial, or local assessors' associations or chapters of appraisal societies, universities and colleges, and university affiliated programs, such as institutes of government. Appendix A displays in table form the recommended education for various positions in the assessment office.

### 4. Administrative Authority and Responsibilities

The assessment profession has the ultimate responsibility for providing in-service training and continuing education. Assessing officers must be included in planning their professional education program. Funding to develop and conduct training programs may be obtained from various sources, and the funder often retains administrative authority. Local jurisdictions, state and provincial authorities, and assessors' associations should make adequate funding of programs a high priority and also provide for proper administration of the training program.

A good model for administering professional assessment education programs includes systems for

- Determining training needs
- Providing adequate funding
- Promoting the programs and encouraging participation
- Scheduling, obtaining, and evaluating courses and instructors

Specifically, the following actions are required for proper administration of training and continuing education programs:

1. Determining the scope of the entire curriculum and defining specific overall objectives.
2. Defining the subject area and objectives of each part of the curriculum, such as courses, seminars, or workshops.

3. Describing the content and structure of each part and the methods for evaluating its success.
4. Developing instructor qualifications and a list of qualified instructors.
5. Developing or using standardized course or seminar materials, including outlines, texts, case problems, quizzes, laboratory sessions, field demonstrations, visual aids, films and videotapes, and other technological tools appropriate to the field.
6. Developing or using validated course examinations and methods for evaluating student performance. Examination questions should be continually reviewed and revised.
7. Developing and maintaining a system for keeping records on each student and each course. Results should be reported to students.
8. Developing and maintaining an efficient system to coordinate all aspects of the training program, including provision of acceptable facilities, registration of students, enforcement of prerequisites, evaluation of instructor performance, security of examinations, and evaluation of curriculum.
9. Periodic evaluation of programs and course materials. The curriculum should be periodically updated to reflect current appraisal and assessment methods and techniques. Localized materials should also be revised to incorporate changes in state or local statutes, guidelines, and assessment manuals.

### 5. Qualifying Applicants for Employment

The government agencies responsible for property assessment should establish position descriptions for all positions. Each description should include required educational background, experience, duties, and skills required for the positions. Before employment, individuals should be given an examination that should test for minimum skills and required knowledge. The examinations may be administered by the local civil service or merit system but must be approved by the governmental agency or authority responsible for certification.

#### 5.1 Entry-Level Qualifications

Examinations for trainee positions need not test for substantive knowledge, but should be designed to test for analytical and communications skills essential to success in the assessment profession. The basic education and experience required should be specified for all trainee positions. The duration of trainee status should be specified, along with the requirements for advancement to the first position level stipulated. Such requirements should include training courses as described in Appendix A.

#### 5.2 Qualifications for Higher Level Positions

Examinations for positions requiring advanced profes-

sional skills should be based on the specific knowledge and skills required for the position description and on a coherent body of knowledge. Individuals possessing the IAAO Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Personal Property Specialist (PPS), Cadastral Mapping Specialist (CMS), or Assessment Administration Specialist (AAS) designation may be exempted from such qualifying examinations to the extent that the knowledge and skills measured by one of the designations satisfy the position requirements.

The state or provincial authority should certify assessors before they become eligible for appointment or election to the position. Such certification should be based on an examination administered or approved by the state or province. The administrative agency should design examinations to reflect the skills required in a particular jurisdiction and further should establish concomitant ratings for jurisdictions, taking into account such factors as number of parcels, types of property, and total appraised value. The state or provincial authority should determine the number of examination categories, based on the rating of the jurisdiction. Individuals possessing IAAO designations may be exempted from portions of the examinations not dealing with specific state or provincial law or regulation.

## **6. Certification and Education**

Education programs must cover assessment valuation and administration and local laws and regulations to prepare individuals for advancement and to ensure continued competence. The availability of such programs will give assessing officers an opportunity to advance to the next position by successfully completing the examination for that position.

As specified, each position description should have a clearly delineated set of criteria for advancement to the next position. Although the ultimate criterion for advancement may be examination, such examination must be based on a comprehensive curriculum. Courses on general valuation and administration should be available on a continuing basis, in addition to courses on local law, procedures, and practices.

## **7. Continuing Education**

All assessing officers should attend at least thirty hours of classroom instruction annually. This instruction may be mandatory or may be rewarded by salary incentives authorized and funded by government. Attainment of an IAAO designation should merit additional salary increases for all assessing officers. After earning a designation, designees must complete fifty hours of education, including a fifteen-hour course on the Standards of Practice and Professional Ethics, within a five-year recertification cycle.

# Appendix A

## Appendix A—Courses and Experience Recommended for Positions Appraisal Positions

Position	General qualifications	Courses for entry††	Mandatory continuing education††	Optional continuing education††
Entry-level appraiser— real or personal property (trainee)	<p><b>Education†</b> Minimum: High school diploma or equivalent</p> <p>Desirable: Associate or bachelor's degree in mathematics, communications, economics, statistics, accounting, finance, computer science, business administration, or real estate or some college and experience equivalent to degree</p> <p><b>Experience</b> Desirable: Data collection, real estate, building, or construction</p> <p><b>Skills and knowledge</b> Minimum: Mastery of basic algebra, mathematical ability, computer literacy, and good written and oral communications skills</p> <p>Desirable: Mastery of spreadsheet or database and wordprocessing programs</p>	<p>Minimum: None</p> <p>Desirable: Course 101—Fundamentals of Real Property Appraisal Course 500—Assessment of Personal Property* Workshop 150—Mathematics for Assessing Officials Workshop 151—Standard of Practice &amp; Professional Ethics</p>	<p>Course 101—Fundamentals of Real Property Appraisal Course 102—Income Approach to Valuation Course 500—Assessment of Personal Property* Workshop 151—Standards of Practice &amp; Professional Ethics</p>	<p>Course 112—Income Approach to Valuation II Course 201—Appraisal of Land Course 300—Fundamentals of Mass Appraisal Workshop 161—Marshall &amp; Swift Cost Approach—Residential</p>
Real property appraiser	<p><b>Education†</b> Minimum: High school diploma or equivalent</p> <p>Desirable: Bachelor's degree in mathematics, communications, economics, statistics, accounting, finance, computer science, business administration, or real estate or some college and experience equivalent to bachelor's degree</p> <p><b>Skills and knowledge**</b> Minimum: Mastery of all three approaches to value</p>	<p>Minimum: Course 101—Fundamentals of Real Property Appraisal Course 102—Income Approach to Valuation Course 500—Assessment of Personal Property* Workshop 151—Standards of Practice &amp; Professional Ethics</p> <p>Desirable Course 112—Income Approach to Valuation II Course 201—Appraisal of Land Course 300—Fundamentals of Mass Appraisal Workshop 161—Marshall &amp; Swift Cost Approach—Residential</p>	<p>Course 112—Income Approach to Valuation II Course 201—Appraisal of Land Course 207—Industrial Property Appraisal Course 300—Fundamentals of Mass Appraisal Workshop 161—Marshall &amp; Swift Cost Approach—Residential</p>	<p>Course 310—Applications of Mass Appraisal Fundamentals Course 311—Residential Modeling Concepts Course 312—Commercial/Industrial Modeling Concepts Workshop 157/158—Appraisal Uses of Spreadsheet Software Workshop 162—Marshall &amp; Swift Cost Approach—Residential Workshop 163—Marshall &amp; Swift Cost Approach—Commercial</p>

<b>Position</b>	<b>General qualifications</b>	<b>Courses for entry††</b>	<b>Mandatory continuing education††</b>	<b>Optional continuing education††</b>
Personal property appraiser	<p><b>Education†</b> Minimum: High school diploma or equivalent</p> <p>Desirable: Bachelor's degree in mathematics, communications, economics, statistics, accounting, finance, computer science, business administration, or real estate or some college and experience equivalent to bachelor's degree</p> <p><b>Skills and knowledge**</b> Minimum: Mastery of all three approaches to value</p>	<p>Course 500—Assessment of Personal Property</p> <p>Workshop 151—Standards of Practice &amp; Professional Ethics</p>	<p>Workshop 150—Mathematics for Assessing Officials</p> <p>Workshop 552—Basic Personal Property Auditing</p> <p>Workshop 553—Advanced Personal Property Auditing</p>	<p>Course 101—Fundamentals of Real Property Appraisal</p> <p>Level 300 courses (Mass Appraisal)</p> <p>Level 400 courses (Assessment Administration &amp; Tax Policy)</p> <p>Level 600 courses (Mapping &amp; GIS)</p> <p>Workshop 550—Basics of Fixed Asset Valuation</p>
Appraisal supervisor or senior appraiser	<p><b>Education†</b> Minimum: High school diploma or equivalent</p> <p>Desirable: Bachelor's degree in mathematics, communications, economics, statistics, accounting, finance, computer science, business administration, or real estate or some college and experience equivalent to bachelor's degree</p> <p>Highly desirable: Master's degree; RES, PPS, or CAE professional designation or IAAO Accredited Member Status</p> <p><b>Experience</b> Five years as a real or personal property appraiser</p> <p><b>Skills and knowledge**</b> Statistics highly recommended Supervisory and management skills Exam recommended</p>	<p>All level 100 (General Appraisal) &amp; level 200 (Specialty Appraisal) courses</p> <p>Course 400—Assessment Administration</p> <p>Course 402—Tax Policy</p> <p>Course 500—Assessment of Personal Property*</p> <p>Course 600—Principles and Techniques of Cadastral Mapping</p> <p>Workshop 151—Standards of Practice &amp; Professional Ethics</p>	<p>Course 300—Fundamentals of Mass Appraisal</p> <p>Course 311—Residential Modeling Concepts</p> <p>Course 312—Commercial/Industrial Modeling Concepts</p> <p>Workshop 157/158—Appraisal Uses of Spreadsheet Software</p> <p>Workshop 451—Planning an In-house Revaluation Program</p> <p>Workshop 452—Fundamentals of Assessment Ratio Studies</p>	<p>Course 310—Applications of Mass Appraisal Fundamentals</p> <p>Course 321—Application of Residential Modeling Concepts</p> <p>Workshop 155—Depreciation Analysis</p> <p>Workshop 159—Market Analysis for Income Valuation</p> <p>Workshop 352—Computer-Assisted Mass Appraisal: Feedback</p> <p>Workshop 354—Multiple Regression Analysis for Real Property Valuation</p> <p>Workshop 651—Geographic Information Systems for Assessors</p>

\*In states that assess personal property.

\*\*Assumes mastery of skills in positions above.

†Equivalent experience may be substituted for all college degrees.

††Jurisdictions may establish higher standards for education programs.



## Nonappraisal Technical and Administrative Positions

<b>Position</b>	<b>General qualifications</b>	<b>Courses for entry††</b>	<b>Mandatory continuing education††</b>	<b>Optional continuing education††</b>
Assessment administrator	<p><b>Education†</b> Minimum: High school diploma or equivalent</p> <p>Desirable: Bachelor's degree in public administration, business administration, finance, economics or some college and experience equivalent to education. AAS or CAE designation</p> <p><b>Experience</b> Increasingly responsible positions in an assessor's office, supervisory experience</p> <p><b>Skills and knowledge</b> Understanding of appraisal principles and property tax laws and regulations; proficiency in problem-solving, interpreting statutory requirements, conducting good public relations, and maintaining effective group and interpersonal relationships</p>	<p>All level 100 (General Appraisal) &amp; level 200 (Specialty Appraisal) courses</p> <p>Course 400—Assessment Administration</p> <p>Course 402—Tax Policy</p> <p>Course 500—Assessment of Personal Property*</p> <p>Course 600—Principles and Techniques of Cadastral Mapping</p> <p>Workshop 151—Standards of Practice &amp; Professional Ethics</p>	<p>Course 300—Fundamentals of Mass Appraisal</p> <p>Course 310—Applications of Mass Appraisal Fundamentals</p>	<p>IAAO annual conferences and specialty seminars and conferences</p>
Computer-assisted mass appraisal systems manager	<p><b>Education†</b> Minimum: High school diploma or equivalent</p> <p>Desirable: Bachelor's degree in computer science, mathematics, or statistics, or related field or some college and equivalent experience</p> <p><b>Skills and knowledge</b> Experience with appraisal and assessment systems, GIS, database and spreadsheet programs, SQL.</p>	<p>All level 100 (General Appraisal) &amp; level 200 (Specialty Appraisal) courses</p> <p>Course 300—Fundamentals of Mass Appraisal</p> <p>Course 311—Residential Modeling Concepts</p> <p>Course 312—Commercial/Industrial Modeling Concepts</p> <p>Course 400—Assessment Administration</p> <p>Course 500—Assessment of Personal Property*</p> <p>Course 600—Principles and Techniques of Cadastral Mapping</p> <p>Workshop 157/158—Appraisal Uses of Spreadsheet Software</p> <p>Workshop 451—Planning an In-house Revaluation Program</p> <p>Workshop 452—Fundamentals of Assessment Ratio Studies</p>	<p>Course 310—Applications of Mass Appraisal Fundamentals</p> <p>Course 319—Multiple Regression Analysis</p> <p>Course 321—Application of Residential Modeling Concepts</p> <p>Workshop 155—Depreciation Analysis</p> <p>Workshop 159—Market Analysis for Income Valuation</p> <p>Workshop 352—Computer-Assisted Mass Appraisal: Feedback</p> <p>Workshop 354—Multiple Regression Analysis for Real Property Valuation</p> <p>Workshop 651—Geographic Information Systems for Assessors</p>	<p>Annual IAAO conferences</p> <p>Course 402—Tax Policy</p> <p>Integrating GIS &amp; CAMA Conference</p>

<u>Position</u>	<u>General qualifications</u>	<u>Courses for entry††</u>	<u>Mandatory continuing education††</u>	<u>Optional continuing education††</u>
Tax policy analyst	<p><b>Education†</b> Minimum: Bachelor's degree in public administration, public policy, political science, planning, finance, economics, or social sciences</p> <p>Desirable: Master's degree in one of above fields; AAS designation</p>	<p>Course 101—Fundamentals of Real Property Appraisal</p> <p>Course 102—Income Approach to Valuation</p> <p>Course 400—Assessment Administration</p> <p>Course 402—Tax Policy</p> <p>Course 500—Assessment of Personal Property</p> <p>Workshop 151—Standards of Practice &amp; Professional Ethics</p>	<p>Course 600—Principles and Techniques of Cadastral Mapping</p> <p>Workshop 451—Planning an In-House Revaluation Program</p> <p>Workshop 452—Fundamentals of Assessment Ratio Studies</p>	<p>Level 300 courses (Mass Appraisal)</p> <p>Workshop 157/158—Appraisal Uses of Spreadsheet Software</p>
Mapping technician	<p><b>Education†</b> Minimum: High school diploma or equivalent</p> <p>Desirable: College courses in geography, engineering, drafting, or cadastral mapping (GIS/GPS) or experience equivalent to education</p> <p>Desirable: Bachelor's degree in geography, engineering, drafting, or cadastral mapping (GIS/GPS) or some college and experience equivalent to education</p> <p>CMS designation</p>	<p>Course 101—Fundamentals of Real Property Appraisal</p> <p>Course 600—Principles and Techniques of Cadastral Mapping</p> <p>Workshop 151—Standards of Practice &amp; Professional Ethics</p>	<p>Course 601—Advanced Mapping</p> <p>Workshop 650—Cadastral Mapping</p>	<p>Workshop 651—Geographic Information Systems for Assessors</p> <p>Integrating GIS &amp; CAMA Conference</p>

†Equivalent experience may be substituted for all college degrees.

## Assessment Standards of the International Association of Assessing Officers

Standard on Property Use Codes .....	withdrawn
Standard on Assessment Appeal .....	December 1981
Standard on the Application of the Three Approaches to Value in Mass Appraisal .....	September 1983 (revised August 1985)
Standard on Mass Appraisal of Real Property .....	March 1984
Standard on Contracting for Assessment Services .....	September 1 1986
Standard on Urban Land Valuation .....	July 1987
Standard on Cadastral Maps and Parcel Identifiers .....	January 1988
Standard on Public Relations .....	June 1988
Guide to Assessment Administration Standards .....	March 1990
Standard on the Valuation of Property Affected by Environmental Contamination .....	August 1992
Standard on Valuation of Personal Property .....	February 1996
Standard on Facilities, Computers, Equipment, and Supplies .....	May 1996
Standard on Property Tax Policy .....	August 1997
Standard on Ratio Studies .....	July 1999



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IAAO members can receive these standards at a charge of \$5.00 per standard.

A complete set of standards is available for \$50.00.